IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 14TH JUNE 2007 / 24TH JYAISHTA 1929

WP(C).No. 18343 of 2007(H)

PETITIONER:

M.K.MUHAMMAD NAJEEB, PROPRIETOR,
NATIONAL MOSAICS,
EDAPPALLY TOLL,
KOCHI – 14.

BY ADV. SRI.V.P.SUKUMAR
SRI.V.DEVANANDA NARASIMHAM

RESPONDENTS:

---

1. THE SALES TAX OFFICER,
1ST CIRCLE,
KALAMASSERY.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,
ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,
ERNAKULAM AT KAKKANAD.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 18343 of 2007

Dated, this the 18th day of June, 2007

J U D G M E N T

Since petitioner has filed appeals against sales tax assessment for the years 2002-03, 2003-04 & 2004-05, there will be stay against Exts.P10 to P12 recovery proceedings till disposal of the appeals on petitioner remitting 1/3rd of the demand within one month from now. The appellate authority is directed to take up the appeals within three months from the date of making payment as above. If petitioner does not make payment as above, entire demand can be recovered during pendency of appeals and in that case appeals will be taken up in the usual course.

This WP(C) is disposed of as above.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg